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Leatherman is subject to a Federal Estate Tax Lien in the amount of \$25,984.02 plus interest and penalty, said amount being assessed on September 4, 1971. Complainant's obligation to pay these taxes is set forth in Sec. 2002 of the Internal Revenue Code of 1974 where it provides as follows:

"The tax imposed by this chapter shall be paid by the executor."

See also Federal Tax Regulations Volume 2, Sec. 20. 2002-1. Further, see Internal Revenue Code of 1974, Secs. 63, 24 and 6331 pertaining to seizure and sale of assets of decedant for the payment of estate taxes.

Complainant would note that the subject Federal Tax Lien is computed on the value of both the Springfield and Levi-Leatherman farms being assets in decedant's estate. For a considerable time, complainant has been engaged in on-going litigation to determine whether or not the Levi-Leatherman was part of decedant's estate. If it is determined ultimately that the Levi-Leatherman farm was conveyed prior to the death of Orestes F. Leatherman, the amount of said estate tax should be substantially reduced. In filing the Federal Estate Tax return for the estate of Orestes F. Leatherman, your complainant did not include the Levi-Leatherman farm as an asset in the estate because of the pendancy of the litigation. The Internal Revenue Service has taken the position that the Levi-Leatherman farm should have been included in the assets of the estate and have assessed penalties and interests for its non-inclusion. Complainant desires to pay this tax obligation under protest in order to terminate the running of interest and penalty. Further, complainant desires to sell a portion of the assets of the estate under the most advantageous circumstances to realize the highest and best purchase price rather than a forced auction sale which the Internal Revenue

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